

Offshore interests and investments

HM Revenue & Customs (HMRC), The Australian Tax Office (ATO) and the Internal Revenue Service (IRS) of the United States of America are working jointly to tackle offshore tax evasion through the use of sheltered trust and corporate structures. They have jointly gathered information which has identified offshore companies and structures.

The information sheet provides information to help you when you want to tell HMRC about your interests in an offshore company, structure and any other offshore investments. These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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A chance to disclose your offshore interests and investments

Introduction

HMRC, ATO and the IRS of the United States of America have jointly gathered information which has identified offshore companies and structures.

There is nothing wrong with having interests in companies or structures that are registered outside of the UK as long as HMRC is notified of your interest where it's relevant to your tax affairs and any UK tax that is due either from you or from the structure itself is paid.

HMRC has obtained information relating to people that have or have had a connection to or beneficial ownership of shares, securities, or other interests in companies or structures that are registered outside of the UK.

Where this information suggests that someone hasn't paid the UK tax due, HMRC will write to them to give them the chance to tell HMRC about the offshore interest, and to pay any UK tax that should have been paid. When someone tells HMRC about tax that they owe in this way, it's called 'making a disclosure'.

If you received a letter from HMRC about your offshore interest, you should read this information sheet to find out what to do next.

You should not restrict the information you tell HMRC to your interest in an offshore company. You should tell them about all of your offshore interests, bank accounts and investments wherever they're held if they've not previously been disclosed. You should also tell them about any other income which is taxable in the UK that you've not already disclosed.

Please note: HMRC is unlikely to accept a disclosure that's made by a person suspected of being involved in organised crime against HMRC (including VAT missing trader intra-community (MTIC) carousel fraud, VAT bogus registration repayment fraud, Income Tax repayment fraud or organised tax credits fraud) and those involved in any wider criminality.

[Read HMRC's criminal investigation policy](#)

What to do if you have already told HMRC about all your income and have no disclosure to make

If you've already told HMRC about all sources of income that are taxable in the UK and you've no disclosure to make, you should complete Certificate A. There's more information about this in the section 'Which certificate to complete'.

What happens if you have a disclosure to make and choose not to do so

If HMRC doesn't receive a completed certificate by the given date, they may start an investigation into your tax affairs. If they do this, they will write to let you know when their investigation has started. However, if they're going to carry out a criminal investigation, they will not let you know in advance.

What if HMRC is already carrying out a check of your tax affairs?

If HMRC has already told you that they're carrying out a check of your tax affairs then you should phone HMRC's helpline on the number shown at the end of this information sheet.

HMRC's offshore disclosure facilities

This information sheet refers to HMRC's offshore disclosure facilities which are separate disclosure opportunities that are open only to people with investments in specified countries. You may have less to pay by using one of these facilities, as they offer fixed penalties depending on the years involved, but there are other aspects of the various facilities that you would need to take into consideration. It's for you to decide whether to use one of the facilities, and you may want to consult a tax adviser before deciding.

[Read more about HMRC's offshore disclosure facilities](#)

Notifying your intention to make a disclosure

The letter HMRC sent you includes three different certificates for you to choose from. You need to decide which certificate suits your circumstances, then complete and send it to HMRC. The letter also gives you the date by which you must send HMRC your certificate.

Which certificate should you complete?

Certificate A - no disclosure to make

Use this if you have already told HMRC about all transactions and interests in offshore companies and structures that are relevant to your tax affairs in the UK and you've no disclosure to make.

If you complete Certificate A, HMRC will check whether the statement you make is correct by checking it against the information that they hold. If HMRC finds that the statement you've made doesn't match the information held, they may begin an investigation into your tax affairs. They may also continue to use their powers to obtain detailed information about any other undeclared accounts and assets you may have.

Certificate B - disclosure to be made under one of HMRC's offshore disclosure facilities

Use this if you have a disclosure to make and you **will** be making your disclosure under one of HMRC's offshore disclosure facilities. If you complete and send Certificate B to HMRC, they will check that you have registered to make a disclosure under the facility that you indicate you're going to use.

Certificate C - disclosure to be made outside of HMRC's offshore disclosure facilities

Use this if you have a disclosure to make and you **will not** be making it under one of HMRC's offshore disclosure facilities.

By completing Certificate C you are committing yourself to making a full disclosure to HMRC, either in respect of tax that you owe or in respect of tax owed by a company which you control or have a beneficial interest in.

When you make a full disclosure you'll have to pay any tax you owe and the company will have to pay any tax that it owes, together with both of the following:

- interest for paying the tax later than it was originally due
- any penalty that is due

If you send HMRC Certificate C to tell them that you want to make a disclosure, they will write to you confirming receipt. They will also tell you the name and contact details of the HMRC officer who will be your point of contact when making your disclosure or if you have any questions. HMRC will also contact you to agree a date by which your disclosure will be made, and to find out whether it will be made by you or your representative.

Will I be prosecuted if I tell HMRC about tax offences in my disclosure?

HMRC cannot guarantee that you will not be prosecuted for any tax offences that you tell them about in your disclosure. Please refer to HMRC's criminal investigation policy - which is referred to within this information sheet.

[Read HMRC's criminal investigation policy](#)

Making your disclosure (where you have completed Certificate C)

What a disclosure must contain

Your disclosure must contain **all** of the following:

1. Your full name, address and date of birth.
2. The full name of the company or structure that you control or have a beneficial interest in (the offshore company). Its address, the date it was incorporated, its company number, if it has one, and the territory in which it is resident for tax purposes.
3. Your 'unique identifying reference' (which is shown on Certificate C).
4. Your National Insurance number and your Unique Taxpayer Reference (if you have one).
5. Full contact details for your professional adviser (if you have one).
6. A payment on account covering all the previously undisclosed tax liabilities.
7. Full details of your disclosure, which must include:
 - Details of any transactions you've had with the offshore company.
 - Details of any transactions the offshore company has entered into on your behalf
 - An explanation of the source of funds deposited into any previously undisclosed bank account(s), whether in your name or in the name of the offshore company. An explanation of the source of the funds used for any previously undisclosed investments and/or assets. This will include any assets that are beneficially owned by the offshore company.
 - A list of all the assets owned, wherever in the world they are, by the offshore company. If you have the use of any of the assets that the company owns, give full details here.
 - An explanation of the source of any funds deposited into any previously disclosed accounts if the source of the deposits is a previously undisclosed one that is liable to UK tax.
 - Details of the amounts of all previously undisclosed tax liabilities:
 - For a 'natural' person, this must cover the last 20 UK tax years, or all the years where there are undisclosed liabilities if this is less than 20 years.
 - For a 'legal' person (such as a company) this must cover the relevant accounting periods for the last 20 UK tax years, or all the tax years where there are undisclosed liabilities if this is less than 20 years.

You may use estimated figures where you don't know the actual tax liability, but you'll need to supply suitable evidence to support your estimates.

- Information showing how you have calculated your overall tax liability. This may best be presented in the form of a disclosure report. If you have a tax adviser, they will tell you more about this.

- Details of 'late payment' interest due in respect of all previously undisclosed liabilities. Interest will be due because the tax is being paid later than the date it was originally due. If you would like HMRC to calculate the interest for you, you'll need to supply details of the tax liability, split between Income Tax, Corporation Tax, Capital Gains Tax, VAT, Inheritance Tax, National Insurance contributions, and any other tax or duty. HMRC needs this information because there are different due dates for different taxes.
8. A statement showing your worldwide assets and liabilities as at the most recent 5 April prior to your disclosure. If you're non-domiciled for tax purposes, then your statement of assets and liabilities can be limited to UK assets and liabilities.
 9. Details of all offshore bank accounts that were open at:
 - the most recent 5 April prior to your disclosure
 - any time during the period covered by your disclosure

Once HMRC has received your disclosure, a member of the Offshore Coordination Unit will contact you to discuss the penalty position. They will also ask you to complete a 'Letter of Offer' and a 'Certificate of Full Disclosure'.

Sending your disclosure to HMRC

You or your tax adviser must send your disclosure to the Offshore Coordination Unit at the address shown below:

Specialist Investigations
S0842
PO Box 29992
Glasgow
G70 6AB

Acknowledging your disclosure

HMRC will acknowledge receipt of your disclosure within 30 days of receipt.

Checking your disclosure

HMRC will carry out certain checks of your disclosure. They may also ask you to send them evidence of the details contained in your disclosure.

Your future tax obligations

Please make sure that you declare all income, profits or gains on the relevant tax returns from 2012-13 onwards and other liabilities - for example Inheritance Tax - on the appropriate forms.

Specialist questions and answers

Answers to these questions have been included here because HMRC recognises that some people may have further questions or more complex tax affairs. If you're still in doubt, please ask your tax adviser.

Criminal investigation policy

Will I be prosecuted if I do not make a full disclosure?

If HMRC finds that you have unpaid tax liabilities that you should have disclosed but chose not to do so - where the criteria within HMRC's published criminal investigation policy is met - they may undertake a criminal investigation.

[Read HMRC's Criminal Investigation Policy](#)

Contractual Disclosure Facility - under Code of Practice 9

Can I request the Contractual Disclosure Facility?

The Contractual Disclosure Facility (CDF) provides customers with the opportunity to tell HMRC about any tax fraud they have been involved in and make a disclosure under a contractual arrangement. Where a full disclosure of all tax frauds and irregularities is made under CDF, HMRC won't pursue a criminal investigation with a view to prosecution.

If you've a disclosure to make, and you or your adviser want your disclosure to be made under the CDF, you should contact HMRC at the address shown on the letter they sent you or you can contact them by phone. Both the address and phone number can be found at the end of this information sheet.

You can find more information about the CDF on the HMRC website, or by calling the CDF Helpline on Tel 0203 300 9392 - open from 10.00 am to 12.00 pm, Monday to Friday. It is closed weekends and bank holidays.

[Read more about HMRC's Contractual Disclosure Facility](#)

Residence

I was not resident in the UK for any period covered by the disclosure. Will I be liable to tax and what should I disclose?

If you were not resident in the UK you will not usually be liable to pay tax in the UK on your offshore income for that period. Detailed guidance to help you decide your residence status, and an explanation of the effect your residency position has on your liability to tax in the UK is contained in booklet HMRC6 'Residence, domicile and the remittance basis'.

[Download booklet HMRC6](#)

I am considering whether to make a disclosure. Is my ordinary residence status relevant?

If you're a UK resident but not ordinarily resident in the UK you may be able to use the 'remittance basis' for your offshore income.

Ordinary residence status is only likely to be relevant if you usually live overseas and, some time during the disclosure period, you came to live in the UK for a short period, perhaps for education or a work placement.

Detailed guidance to help you decide your ordinary residence status, and an explanation of the effect your residency position has on your liability to tax in the UK is

in booklet HMRC 6. However, you should note that changes are proposed to the rules about tax residence and the remittance basis which might also affect your position for tax years after 2012-13. If you have a tax adviser, they will tell you more about this.

[Find detailed information in the Residence, Domicile and Remittances Basis Manual](#)

[Download booklet HMRC6](#)

Beneficial ownership

English, but not Scottish, law allows for the separation of the legal and beneficial ownership of an asset. If you own the shares in the offshore company directly, you will have both legal and beneficial ownership. If, however, the shares are (for example) settled in a trust of which you are one of the beneficiaries then the trustees will have legal ownership and you will have beneficial ownership.

Company residence

A company which is resident in the UK is normally subject to Corporation Tax on the whole of its chargeable profits on a worldwide basis (subject to relief for double taxation).

A company which is not resident in the UK is only liable to Corporation Tax if it carries on a trade in the UK through a permanent establishment. A non-resident company may also be liable to UK Income Tax on non-trading income.

A company is resident in the UK for the purposes of the Taxes Acts if either:

- it is incorporated in the UK (with certain exceptions)
- the central management and control of its business is in the UK

The company that HMRC has written to you about is not incorporated in the UK. However, it may be resident in the UK if it is controlled from the UK.

A company is controlled by the person, or persons, who make the decisions about what the company does. If the person or persons who make those decisions were themselves in the UK when they were making the decisions, then the company will also be resident in the UK for UK tax purposes. HMRC won't look at single acts such as the signing of a document or the making of a board resolution when considering the residence of a company. Instead HMRC will take a general overview of the course of the business for the company when considering if central management and control is in the UK.

This is a particularly complex part of tax law and you should seek appropriate professional advice.

[Find detailed information on company residence in the International Manual](#)

Domicile

I am considering whether to make a disclosure. Is my domicile status relevant?

It may be. Your domicile status can affect your tax liability on overseas income and gains. It is also relevant for Inheritance Tax purposes.

If you are UK resident but not domiciled here you may be able to use the 'remittance basis' for your offshore income and gains.

If you use the remittance basis you will need to consider making a disclosure if you've brought or transferred your offshore income or gains from overseas into the UK without declaring it and paying the appropriate tax.

If you're considering disclosing undeclared Inheritance Tax liabilities, it's the domicile of the person that has died or the person that made a gift or other transfer of the account or investment during their lifetime that determines whether or not tax may be payable. Inheritance Tax may also be due from non-UK domiciled individuals if the assets transferred are located in the UK.

Inheritance Tax has 'deemed domicile' rules so that a person who is resident in the UK for the purposes of UK Income Tax for 17 out of the 20 years before the transfer (on death or while alive) can be deemed to be UK domiciled. A person can also be deemed UK domiciled for Inheritance Tax if they were domiciled in the UK in the three years prior to the transfer (on death or while alive).

[More information in the Inheritance Manual at IHTM13024](#)

I am not sure of my domicile status. What should I do?

Domicile status is a matter of general law, not tax law. Your domicile is not the same as nationality or residence. Broadly speaking, you have your domicile in the country that is your 'real' or permanent home, except for the purposes of Inheritance Tax where a person can be deemed to be UK-domiciled in certain circumstances.

Further information, including flow charts to help you consider your domicile status can be found in booklet HMRC6 and the Residence, Domicile and Remittance Basis Manual.

[Download booklet HMRC6](#)

[Go to HMRC's Residence, Domicile and Remittance Basis Manual](#)

What about 'deemed domicile'?

There are additional 'deemed domicile' rules that apply for Inheritance Tax.

These can in some circumstances result in a non-domiciled person being treated as domiciled in the UK. Follow the links below to find out more.

[Download booklet HMRC6](#)

[More information in the Inheritance Manual at IHTM13024](#)

I have heard about a £30,000 remittance basis charge. Will I have to pay this?

The £30,000 remittance basis charge was one of the major changes to the remittance basis regime. This only affects liabilities for periods on or after 6 April 2008. Any liabilities for periods before 6 April 2008 are not affected by this new charge.

Detailed guidance on the new rules and the remittance basis charge can be found in booklet HMRC6.

[Download booklet HMRC6](#)

Do I qualify to register for one of HMRC's offshore disclosure facilities?

Eligibility for one of HMRC's offshore disclosure facilities are covered by the relevant memorandum of understanding and there are also frequently asked questions (FAQ) page on each facility which may be of help.

[Read about HMRC's offshore disclosure facilities](#)

Publishing details of deliberate tax defaulters

If I disclose this liability could HMRC publish details about me?

If you do **all** of the following, you will earn the maximum reduction of any relevant penalties for the quality of disclosure, and HMRC won't publish your details:

- before the deadline for doing so, you notify HMRC that you are going to make a disclosure
- before the deadline you make a full disclosure which proves to be both accurate and complete
- you cooperate fully with HMRC if they ask you for any further information

Under S94 Finance Act (FA) 2009, HMRC can publish the names and details of individuals, companies, partnerships or trusts who are penalised for deliberate tax defaults under Schedule 24 FA 2007 or Schedule 41 FA 2008.

Publishing the details of deliberate tax defaulters is intended to encourage compliance and influence behaviour by:

- reinforcing the compliance effect of penalties
- showing that HMRC is serious about tackling non-compliance by presenting a potential downside to those thinking of deliberately defaulting on their obligations
- reassuring those who do comply that they will not be disadvantaged by those who don't
- encouraging those who have deliberately defaulted to come forward and make a full disclosure

The legislation applies to acts of deliberate failures that either occur on or after 1 April 2010, or that relate to a tax period beginning on or after that date where the amount of tax lost is more than £25,000.

Managing Serious Defaulters programme

What is the Managing Serious Defaulters programme?

Managing Serious Defaulters (MSD) is an enhanced monitoring programme for serious defaulters. It looks closely at a defaulter's tax affairs to make sure they are complying with all their tax obligations and tackles ongoing risk through early compliance activity. This will deter people from defaulting in the future and reassure honest taxpayers that serious defaulters will be penalised and their tax affairs closely supervised.

It has been introduced to:

- deter known defaulters from returning to non-compliant behaviour
- effect a permanent shift to compliant behaviour
- deter potential deliberate defaulters
- reassure the compliant population that HMRC does pursue those who default

What will be monitored?

The extent of the monitoring will depend on the seriousness of the evasion and how much of a risk there is that the defaulter will continue to try to evade tax. There will be regular reviews of a defaulter's tax affairs and further monitoring may be carried out to check that any errors or failings identified have been put right. Monitoring will not be restricted to that area of the defaulter's affairs in which the default was found but may be applied across all businesses controlled by the defaulter and to all the taxes that HMRC administers.

How can inclusion in the programme be avoided?

Where a disclosure is unprompted, accurate and complete the defaulter will not be put into the MSD programme. Follow the link below to find more information on the programme.

[Read more about HMRC's MSD programme](#)

Offshore penalties

Will the new offshore penalties affect my disclosure?

HMRC already charges penalties for inaccuracies in returns and for failure to notify certain events. These penalties are based upon the amount of 'potential lost revenue' (PLR) and the behaviour of the person that led to the inaccuracy or failure to notify. The maximum penalty is currently 100 per cent of the PLR. The PLR in failure to notify cases is the amount of tax or duty that either:

- the person becomes liable for, or to pay because of the failure
- is due, assessed as due, or unpaid at a certain date

The PLR for inaccuracy cases is the amount that arises as a result of correcting an error in a return or document, an under-assessment, an incorrect repayment or an incorrect claim.

Under new legislation, introduced on 6 April 2011, penalty rates for inaccuracies in respect of offshore income or gains, or failure to notify a liability to offshore income or gains will be linked to how easily HMRC can obtain information from the country involved. Where someone has failed to tell HMRC about income or gains from a country which doesn't share information with the UK, they can charge penalties of up to 200 per cent of the PLR. Countries are each given a category and legislation defines which countries are in Category 1 and which countries are in Category 3. All other countries are in Category 2.

[Find the list of how territories are categorised for offshore penalties](#)

Deceased persons

This is not my offshore company and the person who originally controlled or had a beneficial interest in the company is deceased. Do I need to disclose any income or gains?

The personal representative of the deceased person (who can be either an executor or administrator) is responsible for the estate of a deceased person. You may have to disclose to HMRC:

- tax that was not paid as a result of any transactions with the offshore company during the deceased person's lifetime
- that the beneficial interest in the company was left out of the estate for Inheritance Tax purposes
- that the deceased person made gifts of his/her interests in the company or of the company's property while they were alive
- that, as a result of any transactions with the offshore company, tax has not been paid by the personal representative of the deceased person during the administration period

Different time limits may apply and there is more information about this below.

What time limits apply if I make a disclosure on behalf of a deceased person?

The time limit for assessing the income or gains of a deceased person is four years from the end of the year of assessment in which the person died. So you won't have to disclose any income or gains that arose any earlier than that. No penalty will be payable on liabilities up to the date of death. The time limits in respect of the period of administration are the same as for all other taxpayers.

Will penalties be charged in respect of the deceased person's income or gains?

HMRC cannot charge a penalty on the tax liabilities of the deceased person that arose up to the date of their death.

What is the administration period and when does it end?

The administration period starts the day after the date of death of the deceased person and ends when the personal representatives have taken all necessary steps to finalise the estate's affairs. Generally this will not be until the personal representatives have paid all the estate debts, including tax and any legacies, and are able to transfer the assets in the estate to the beneficiaries.

What rate of Income Tax and Capital Gains Tax will I pay as personal representative?

Personal representatives are chargeable to Income Tax at the basic rate only. They're not chargeable at the higher rate/rates of tax. They might also have to pay tax at the dividend rate on dividend income from foreign company shares. If personal representatives sell assets from the estate, they're liable to Capital Gains Tax.

Is anyone else liable to pay tax on income or gains received during the administration period?

If you are a beneficiary and have received income from an estate you may be liable to Income Tax. If you have received income from the residue or part of the residue of the deceased person's estate from the personal representatives, this income is treated as having borne Income Tax already. But you may have to pay more tax if the income, when added to your other sources of income, makes you liable to Income Tax at the higher rate/rates, or you receive an age-related allowance which is affected by your level of income.

Where can I get further guidance about the liability of a deceased person's estate?

Further guidance on the administration period can be found by following the link below.

[A guide to understanding tax when someone dies](#)

Inheritance Tax matters

What should I disclose for Inheritance Tax?

You should disclose any Inheritance Tax liabilities that are unpaid as well as assets owned at the date of death. Inheritance Tax may be payable on:

- gifts made by a person in the seven years before they died
- assets owned by a person (including assets owned jointly with another person) when they died
- cash or other assets settled into a trust during a person's lifetime
- assets either held in a trust or distributed from a trust

The disclosure will normally be made by the executor or administrator of the estate or if a trust is involved by the trustees. But you may also need to make a disclosure if either of the following applies:

- you either received lifetime gifts or inherited assets from the deceased person following their death and these have not been disclosed elsewhere
- you made a lifetime transfer into a trust

Follow the link below to find more detailed information about when Inheritance Tax is payable and how to calculate the Inheritance Tax that is due.

[Read detailed guidance on Inheritance Tax](#)

What impact does a person's domicile have on Inheritance Tax?

The general position is that if someone is domiciled outside the UK only their UK assets are liable to Inheritance Tax. This means that if a deceased person was not domiciled in the UK when they made a gift from an offshore account then there will be no Inheritance Tax to pay on that gift. Similarly a person was non UK domiciled when they died and there was an offshore bank account in the estate this account does not need to be disclosed.

Domicile also affects the Inheritance Tax that is payable on transfers into a trust and the Inheritance Tax liability of the trustees. If the settlor is domiciled outside the UK when the trust was made then there is no liability for Inheritance Tax on any offshore assets, including bank accounts, transferred into the trust. And, as long as the assets are still offshore at subsequent chargeable events (ten year anniversaries and distributions from the trust or termination of an interest in a trust) then they won't be liable to Inheritance Tax.

What are the special 'deemed domicile' rules that apply for Inheritance Tax?

Although the general law principles of domicile are equally applicable to 'domicile' for Inheritance Tax purposes, the Inheritance Tax regime also includes some different rules in relation to 'deemed domicile'. These can in some circumstances result in a non-domiciled person being treated as domiciled in the UK.

These additional 'deemed' domicile rules apply only for Inheritance Tax.

Broadly speaking for Inheritance Tax purposes someone is considered to be 'deemed domiciled' in the UK if either of the following apply:

- they have been resident in the UK for tax purposes for 17 out of 20 tax years immediately prior to the chargeable event
- they were UK domiciled at any time in the three years prior to death or making a gift

If either of the above apply and there are liabilities from an offshore bank account that have not previously been paid you should consider making a disclosure.

I have settled all or part of an offshore account into a trust. Am I liable for Inheritance Tax?

This will depend on your domicile status, the amount of money transferred, when the transfer was made and the type of trust into which the money was transferred. If you were UK domiciled for Inheritance Tax purposes at the time of the transfer then Inheritance Tax may be due.

Follow the link below to find more information on when tax may be payable on lifetime transfers into trusts and how it is calculated.

[Read detailed guidance on Inheritance Tax](#)

If tax is due and it has not previously been disclosed then you will need to consider making a disclosure.

Inheritance Tax may also be payable on subsequent ten year anniversaries of a relevant property settlement or on capital distributions from the settlement.

What should I do if I have received gifts of a deceased person's interests in the offshore company or of the company's property or I have inherited an interest in an offshore company?

Usually the executor or administrator will be expected to make the disclosure for any Inheritance Tax that is due. But there are circumstances when you may also be liable for unpaid Inheritance Tax and you should consider making a disclosure. This may be the case where, for example:

- the executor or administrator has not previously been told about the gift or inheritance
- the value of the gift received was substantial and either in its own right or when aggregated with earlier chargeable gifts exceeded the Inheritance Tax threshold (in these circumstances the recipient of the gift is a liable person for Inheritance Tax)
- no UK grant of representation was taken out for the estate because either most of the estate comprised of offshore assets or the estate comprised of a joint owned account which passed directly to you or others
- the executor or administrator is for some other reason not in a position to pay any tax that is due

Your rights and obligations

Your Charter

HMRC's 'Your Charter' explains what you can expect from HMRC and what they expect from you.

[Find HMRC's 'Your Charter' on the GOV.UK website](#)

What if you're unhappy with HMRC's service

If you're unhappy with HMRC's service, please let the person dealing with your affairs know what is wrong. HMRC will work as quickly as possible to put things right and settle your complaint.

If you're still unhappy, they will tell you how to complain. Follow the link below to find out more about how to make a complaint to HMRC.

[Find out how to make a complaint to HMRC](#)

Customers with particular needs

If you need extra help to deal with your tax affairs, please let the officer that wrote to you know. For example, if:

- English is not your first language.
- You would like HMRC to use a certain format to communicate with you, for example, Braille or Text Relay. If you use Text Relay by textphone dial **18001** + number, by phone dial **18002** + number.
- You would like HMRC to visit you at home because it is difficult for you to get to one of their offices.

